

Water Districts/Associations - Class C

Annual Report

Of

Exact Legal Name of Reporting Utility

(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 20____

**CHECKLIST FOR THE ANNUAL REPORT
FOR CLASS C WATER DISTRICTS AND WATER ASSOCIATIONS
TO BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT**

Page 1 of 2

| <u>Page No.</u> | <u>Account No .</u> | | <u>Page No.</u> | | Yes | No | If No, Explain Why |
|-----------------|--|-------------|-----------------|---|-----|----|--------------------|
| 4-6 | The identification pages have been completed | | | | | | |
| 7 | 101-105 | agrees with | 11 | Total 101-105 | | | |
| 7 | 108 | agrees with | 11 | Beginning and Ending Balance 108 | | | |
| 7 | 108 | agrees with | 13 | Total 301-348 Cols c & h | | | |
| 7 | 114-115 | agrees with | 14 | Net Balance 114-115 | | | |
| 7 | 124 | agrees with | 14 | Total 124 | | | |
| 7 | 141-143 | agrees with | 15 | Net Balance 141-143 | | | |
| 7 | 186 | agrees with | 15 | Total 186 | | | |
| 8 | 215.1 | agrees with | 10 | Total 215.1 | | | |
| 8 | 215.2 | agrees with | 10 | Total 215.2 | | | |
| 8 | 224 | agrees with | 16 & 17 | Total 224 Col f Page 16 + Total 224 Col 4 Page 17 | | | |
| 8 | 232 | agrees with | 18 | Total 232, Col f | | | |
| 8 | 236 | agrees with | 18 | Beginning and Ending Balance 236 | | | |
| 8 | 237 | agrees with | 19 | Total 237 Cols b & e | | | |
| 8 | 242 | agrees with | 19 | Total 242 | | | |
| 8 | 252 | agrees with | 16 | Beginning and Ending Balance 252 | | | |
| 9 | 400 | agrees with | 21 | Total Water Operating Revenue, Col e | | | |
| 9 | 401 | agrees with | 22 | Total 601-675 Col c | | | |
| 9 | 408 | agrees with | 18 | Total Taxes Accrued 408 Col c | | | |
| 9 | 427 | agrees with | 19 | Total Col c | | | |
| 9 | Net Income Before Contributions | agrees with | 10 | Balance Transferred from Net Income Before Contributions | | | |

**CHECKLIST FOR THE ANNUAL REPORT
FOR CLASS C WATER DISTRICTS AND WATER ASSOCIATIONS
TO BE COMPLETED AND RETURNED WITH THE ANNUAL REPORT**

Page 2 of 2

| <u>Page No.</u> | <u>Account No .</u> | | <u>Page No.</u> | | Yes | No | If No, Explain Why |
|-----------------|--|-------------|-----------------|--------------------------------------|-----|----|--------------------|
| 11 | 101 | agrees with | 12 | Total 301-348 Col f | | | |
| 12 | The analysis of water utility plant accounts Cols c through f has been completed | | | | | | |
| 13 | The analysis of accumulated depreciation and amortization by primary account has been completed. | | | | | | |
| 16 | Schedule of Long-Term Debt has been completed | | | | | | |
| 17 | Schedule of Bond Maturities has been completed | | | | | | |
| 17 | Total Col 12 | agrees with | 17 | Total Col 4 | | | |
| 21 | Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from Revenue and Expenses | | | | | | |
| 21 | The analysis of water operating revenue Cols c, d, and e has been completed | | | | | | |
| 22 | The analysis of water utility expense has been completed | | | | | | |
| 23 | Schedule of Pumping and Purchased Water Statistics has been completed. | | | | | | |
| 24 | 466 Line 8 | agrees with | 24 | Line 11 | | | |
| 23 | Total Col (d) | agrees with | 24 | Line 4, Total Produced and Purchased | | | |
| 23 | Total Col (e) | agrees with | 24 | Line 13, Total Water Sales | | | |
| | Oath page has been completed | | | | | | |

PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 20_____

1. Amount of Principal Payment during calendar year \$ _____
2. Is Principal Current? (Yes) _____ (No) _____
3. Is Interest Current? (Yes) _____ (No) _____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes) _____ (No) _____ PSC Case No. _____

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ("CPA")

Are your financial statements examined by a Certified Public Accountant?

Yes _____ No _____

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

Please enclose a copy of the accountant's report with the annual report

Additional Requested Information

Utility Name _____

Contact Person _____

Contact Person's E-Mail Address _____

Utility's Web Address _____

Please complete the above information, if it is available.

If there are multiple staff who may be contacts please include their names and e-mail addresses also.

Additional Information Required By Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusual debt repayments.

| Case # | Date Of Order | Item/Explanation |
|--------|---------------|------------------|
| | | |

Attach additional sheets if more room is required

MAJOR WATER PROJECTS

Instructions: Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service Commission. For the limited purpose of this report, a "Major Project" is defined as one which is not in the ordinary course of business, and which will increase your current utility plant by at least 20%.

Brief Project Description (improvement, replacement, building construction, expansion. If expansion, provide the estimated number of new customers):

Projected Costs and Funding Sources/Amounts:

Approval Status: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)

Location: (community, area or nearby roads)

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HISTORY

1. Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated" only when a part of the corporate name.) _____

2. Give the location, street and number, and **TELEPHONE NUMBER** of the principal office in Kentucky. _____

3. Give name, title, address and **TELEPHONE NUMBER** of the officer to whom correspondence concerning this report should be addressed. _____

4. Date of organization. _____
5. If a consolidated or merged entity, name all previously separate entities.

6. Date for each consolidation and each merger. _____

7. State whether respondent is a water district or association. _____

8. Name all operating departments other than water. _____

9. Name of counties in which you furnish water service. _____

REPORT OF

For Year Ended _____

Location of books and records: _____

Contacts

| Name | Title | Address | Salary Charged Utility |
|-------------------------|-------|---------|------------------------|
| Send Correspondence To: | | | \$ |
| Report Prepared by: | | | \$ |

Officers and Managers

| Name | Title | Home Address | Salary Charged Utility | Current Term Expires |
|------|-----------------|--------------|------------------------|----------------------|
| | Chairperson | | \$ | / / |
| | Treasurer | | \$ | / / |
| | Secretary | | \$ | / / |
| | Commissioner | | \$ | / / |
| | Commissioner | | \$ | / / |
| | Commissioner | | \$ | / / |
| | Commissioner | | \$ | / / |
| | Commissioner | | \$ | / / |
| | Commissioner | | \$ | / / |
| | Commissioner | | \$ | / / |
| | General Manager | | \$ | |
| | Office Manager | | \$ | |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |
| | | | \$ | |

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | PREVIOUS YEAR (d) | CURRENT YEAR (e) |
|---------------------|---|---------------------|-------------------------|------------------------|
| | UTILITY PLANT | | | |
| 101-105 | Utility Plant..... | 11 | \$ _____ | \$ _____ |
| 108 | Less: Accumulated Depreciation And Amortization..... | 11,13 | \$ _____ | \$ _____ |
| | Net Plant..... | | \$ _____ | \$ _____ |
| 114-115 | Utility Plant Acquisition Adjustments (Net) | 14 | \$ _____ | \$ _____ |
| | Total Net Utility Plant..... | | \$ _____ | \$ _____ |
| | OTHER PROPERTY AND INVESTMENTS | | | |
| 121 | Nonutility Property..... | | \$ _____ | \$ _____ |
| 122 | Less: Accumulated Depreciation And Amortization..... | | \$ _____ | \$ _____ |
| | Net Nonutility Property..... | | \$ _____ | \$ _____ |
| 124 | Utility Investments..... | 14 | \$ _____ | \$ _____ |
| | Total Other Property & Investments... | | \$ _____ | \$ _____ |
| | CURRENT AND ACCRUED ASSETS | | | |
| 131 | Cash..... | | \$ _____ | \$ _____ |
| 132 | Special Deposits..... | | \$ _____ | \$ _____ |
| 141-143 | Accounts Receivable, Less Accumulated Provision for Uncollectible Accounts..... | 15 | \$ _____ | \$ _____ |
| 151 | Plant Materials and Supplies..... | | \$ _____ | \$ _____ |
| 174 | Misc. Current and Accrued Assets..... | | \$ _____ | \$ _____ |
| | Total Current and Accrued Assets | | \$ _____ | \$ _____ |
| | DEFERRED DEBITS | | | |
| 186 | Misc. Deferred Debits..... | 15 | \$ _____ | \$ _____ |
| | Total Deferred Debits..... | | \$ _____ | \$ _____ |
| | TOTAL ASSETS AND OTHER DEBITS..... | | \$ _____ | \$ _____ |

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | PREVIOUS YEAR (d) | CURRENT YEAR (e) |
|---------------------|--|---------------------|-------------------------|------------------------|
| | EQUITY CAPITAL | | | |
| 215.1 | Retained Earnings From Income Before Contributions..... | 10 | \$ _____ | \$ _____ |
| 215.2 | Donated Capital..... | 10 | \$ _____ | \$ _____ |
| | Total Equity Capital..... | | \$ _____ | \$ _____ |
| | LONG-TERM DEBT | | | |
| 224 | Long-Term Debt..... | 16-17 | \$ _____ | \$ _____ |
| | Total Long-Term Debt..... | | \$ _____ | \$ _____ |
| | CURRENT AND ACCRUED LIABILITIES | | | |
| 231 | Accounts Payable..... | | \$ _____ | \$ _____ |
| 232 | Notes Payable..... | 18 | \$ _____ | \$ _____ |
| 235 | Customer Deposits..... | | \$ _____ | \$ _____ |
| 236 | Accrued Taxes..... | 18 | \$ _____ | \$ _____ |
| 237 | Accrued Interest..... | 19 | \$ _____ | \$ _____ |
| 242 | Misc. Current & Accrued Liabilities.. | 19 | \$ _____ | \$ _____ |
| | Total Current and Accrued Liabilities..... | | \$ _____ | \$ _____ |
| | NONCURRENT LIABILITIES | | | |
| 252 | Advances For Construction..... | 16 | \$ _____ | \$ _____ |
| 253 | Other Deferred Credits..... | | \$ _____ | \$ _____ |
| 265 | Miscellaneous Operating Reserves..... | | \$ _____ | \$ _____ |
| | Total Noncurrent Liabilities..... | | \$ _____ | \$ _____ |
| | TOTAL EQUITY CAPITAL AND LIABILITIES. | | \$ _____ | \$ _____ |

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

COMPARATIVE OPERATING STATEMENT

| ACCT. NO. (a) | ACCOUNT NAME (b) | REF. PAGE (c) | PREVIOUS YEAR (d) | CURRENT YEAR (e) |
|---------------------|--|---------------------|-------------------------|------------------------|
| | UTILITY OPERATING INCOME | | | |
| 400 | Operating Revenues..... | 21 | \$ _____ | \$ _____ |
| 401 | Operating Expenses..... | 22 | \$ _____ | \$ _____ |
| 403 | Depreciation Expenses..... | | \$ _____ | \$ _____ |
| 406 | Amortization of Utility Plant Acquisition Adjustment..... | | \$ _____ | \$ _____ |
| 407 | Amortization Expense - Other..... | | \$ _____ | \$ _____ |
| 408 | Taxes Other Than Income..... | | \$ _____ | \$ _____ |
| | Utility Operating Expenses..... | | \$ _____ | \$ _____ |
| | Total Utility Operating Income..... | | \$ _____ | \$ _____ |
| | OTHER INCOME AND DEDUCTIONS | | | |
| 419 | Interest and Dividend Income..... | | \$ _____ | \$ _____ |
| 420 | Allowance for Funds Used During Construction..... | | \$ _____ | \$ _____ |
| 421 | Nonutility Income..... | | \$ _____ | \$ _____ |
| 426 | Miscellaneous Nonutility Expenses.... | | \$ _____ | \$ _____ |
| | Total Other Income and Deductions.... | | \$ _____ | \$ _____ |
| | TAXES APPLICABLE TO OTHER INCOME | | | |
| 408 | Taxes Other Than Income..... | | \$ _____ | \$ _____ |
| | Total Taxes Applicable To Other Income..... | | \$ _____ | \$ _____ |
| | INTEREST EXPENSE | | | |
| 427 | Interest Expense..... | | \$ _____ | \$ _____ |
| | Total Interest Expense..... | | \$ _____ | \$ _____ |
| | NET INCOME BEFORE CONTRIBUTIONS..... | | \$ _____ | \$ _____ |

STATEMENT OF RETAINED EARNINGS

| | | |
|-------|---|----------|
| 215.1 | Retained Earnings From Income Before Contributions: | |
| | Balance Beginning of Year..... | \$ _____ |
| | Balance Transferred from Net Income Before Contributions... | \$ _____ |
| | Other Changes to Account: | |
| | Adjustments to Retained Earnings (requires Commission approval prior to use): | |
| | Credits (explain)_____ | \$ _____ |
| | Debits (explain)_____ | \$ _____ |
| | Balance End of Year..... | \$ _____ |

| | | | | | |
|-------|--|----------------|---------------|--------------|--------------|
| 215.2 | Donated Capital: | | | | |
| | | <u>Tapping</u> | | | |
| | | <u>Fees</u> | <u>Grants</u> | <u>Other</u> | <u>Total</u> |
| | Balance Beginning of Year..... | _____ | _____ | _____ | _____ |
| | Credits: | | | | |
| 432 | Proceeds from capital contributions..... | _____ | _____ | _____ | _____ |
| | Other Credits (explain) | | | | |
| | _____ | _____ | _____ | _____ | _____ |
| | Debits: | | | | |
| | (explain - Requires Commission Approval) | | | | |
| | _____ | _____ | _____ | _____ | _____ |
| | Balance End of Year..... | _____ | _____ | _____ | _____ |

UTILITY PLANT (ACCTS. 101 - 105)

| ACCT. NO. | PLANT ACCOUNTS | TOTAL |
|-----------|--------------------------------------|----------|
| 101 | Utility Plant In Service..... | \$ _____ |
| 103 | Property Held For Future Use..... | \$ _____ |
| 104 | Utility Plant Purchased or Sold..... | \$ _____ |
| 105 | Construction Work In Progress..... | \$ _____ |
| | Total Utility Plant..... | \$ _____ |

ACCUMULATED DEPRECIATION AND AMORTIZATION (ACCT. 108)

| DESCRIPTION | TOTAL |
|---|----------|
| Balance First of Year..... | \$ _____ |
| Credits During Year: | |
| Amounts Charged To Account 403..... | \$ _____ |
| Amounts Charged To Other Accounts (specify) | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Salvage Value Recovered On Plant Retired..... | \$ _____ |
| Other Credits (specify) | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Total Credits..... | \$ _____ |
| Debits During Year: | |
| Book Cost of Plant Retired..... | \$ _____ |
| Cost Of Removal..... | \$ _____ |
| Other Debits (specify) | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Total Debits..... | \$ _____ |
| Balance End Of Year..... | \$ _____ |

WATER UTILITY PLANT ACCOUNTS

| ACCT NO (a) | ACCOUNT NAME (b) | END OF PREVIOUS YEAR (c) | ADDITIONS (d) | RETIREMENTS (e) | END OF CURRENT YEAR (f) |
|-------------------|---|-----------------------------------|------------------|--------------------|----------------------------------|
| 301 | Organization..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 302 | Franchises..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 303 | Land and Land Rights..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 304 | Structures & Improvements..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 305 | Collecting and Impounding Reservoirs..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 306 | Lake, River & Other Intakes..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 307 | Wells and Springs..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 309 | Supply Mains..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 310 | Power Generation Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 311 | Pumping Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 320 | Water Treatment Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 330 | Distribution Reservoirs and Standpipes..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 331 | Transmission and Distribution Mains..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 333 | Services..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 334 | Meters & Meter Installations.... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 335 | Hydrants..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 336 | Backflow Prevention Devices..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 339 | Other Plant and Miscellaneous Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 340 | Office Furniture and Equip..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 341 | Transportation Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 343 | Tools, Shop and Garage Equip.... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 345 | Power Operated Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 348 | Other Tangible Plant..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | Total Water Plant..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT

| ACCT. NO. (a) | ACCOUNT (b) | BALANCE BEGINNING OF YEAR (c) | CREDITS DURING THE YEAR | | CHARGES DURING THE YEAR | | BALANCE END OF YEAR (h) |
|---------------------|--|--|--------------------------------|-------------------------|-----------------------------|-------------------------|-------------------------------|
| | | | CHARGES TO DEP. EXP. (d) | OTHER CREDITS (e) | PLANT RETIREMENTS (f) | OTHER CHARGES (g) | |
| 301 | Organization..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 302 | Franchises..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 303 | Land and Land Rights..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 304 | Structures & Improvements... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 305 | Collecting & Impounding Reservoirs..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 306 | Lake, River & Other Intakes. | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 307 | Wells and Springs..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 309 | Supply Mains..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 310 | Power Generation Equipment.. | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 311 | Pumping Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 320 | Water Treatment Equipment... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 330 | Distribution Reservoirs and Standpipes..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 331 | Transmission & Distribution Mains..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 333 | Services..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 334 | Meters and Meter Installations..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 335 | Hydrants..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 336 | Backflow Prevention Devices. | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 339 | Other Plant & Miscellaneous Equipment..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 340 | Office Furniture & Equip.... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 341 | Transportation Equipment.... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 343 | Tools, Shop & Garage Equip.. | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 345 | Power Operated Equipment.... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 348 | Other Tangible Plant..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | TOTALS | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustment approved by the Commission, include the Order Number.

| ACCOUNT NAME | TOTAL |
|--|----------|
| Acquisition Adjustments (114) | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Total Plant Acquisition Adjustments..... | \$ _____ |
| Accumulated Amortization (115) | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Total Accumulated Amortization..... | \$ _____ |
| Net Acquisition Adjustments..... | \$ _____ |

UTILITY INVESTMENTS (ACCT. 124)

| DESCRIPTION OF SECURITY (a) | FACE OR PAR VALUE (b) | YEAR END BOOK COST (c) |
|----------------------------------|-----------------------------|------------------------------|
| UTILITY INVESTMENTS (ACCT. 124): | | |
| _____ .. | \$ _____ | \$ _____ |
| _____ .. | \$ _____ | \$ _____ |
| _____ .. | \$ _____ | \$ _____ |
| _____ .. | \$ _____ | \$ _____ |
| _____ .. | \$ _____ | \$ _____ |
| Total Utility Investments..... | \$ _____ | \$ _____ |

ACCOUNTS RECEIVABLE - NET (ACCOUNTS 141 - 143)

Report hereunder all accounts receivable included in Accounts 141 and 143.

| DESCRIPTION | TOTAL |
|--|----------|
| ACCOUNTS RECEIVABLE: | |
| Customer Accounts Receivable (Acct. 141)..... | \$ _____ |
| Accumulated Provision for Uncollectible Accounts (Acct. 143) | |
| Balance First Of Year..... \$ _____ | |
| Add: Provision For Uncollectibles For | |
| Current Year..... \$ _____ | |
| Collection of Accounts Previously | |
| Written Off..... \$ _____ | |
| Other _____ \$ _____ | |
| Total Additions..... \$ _____ | |
| Deduct: | |
| Accounts Written Off During Year..... \$ _____ | |
| Other _____ \$ _____ | |
| Total Deductions..... \$ _____ | |
| Balance End Of Year..... | \$ _____ |
| Total Accounts Receivable - Net..... | \$ _____ |

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

| DESCRIPTION | TOTAL |
|--|----------|
| Miscellaneous Deferred Debits (Acct. 186): | |
| Deferred Rate Case Expense..... | \$ _____ |
| Other Deferred Debits..... | \$ _____ |
| Total Miscellaneous Deferred Debits..... | \$ _____ |

ADVANCES FOR CONSTRUCTION (ACCT. 252)

| DESCRIPTION | TOTAL |
|---------------------------------|----------|
| Balance first of year..... | \$ _____ |
| Add credits during year..... | \$ _____ |
| Deduct charges during year..... | \$ _____ |
| Balance end of year..... | \$ _____ |

LONG TERM DEBT (ACCT. 224)

| DESCRIPTION OF OBLIGATION AND AMOUNT OF ORIGINAL ISSUE (a) | DATE OF ISSUE (b) | DATE OF MATURITY (c) | INTEREST EXPENSE FOR YEAR | | PRINCIPAL PER BALANCE SHEET DATE (f) |
|--|-------------------------|----------------------------|------------------------------|---------------|---|
| | | | RATE (d) | AMOUNT (e) | |
| | | | | \$ | \$ |
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| | | | | | |
| Total..... | | | | \$ | \$ |

ACCOUNT 224, BONDS

| Line No. | Par Value Of Actual Issue (1) | Cash Realized On Actual Issue (2) | Par Value Of Amount Held by or for Respondent (3) | Actually Outstanding At Close Of Year (4) | Interest During Year | |
|----------|----------------------------------|--------------------------------------|--|--|----------------------|----------------------|
| | | | | | Accrued (5) | Actually Paid (6) |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Total | | | | | | |

SCHEDULE OF BOND MATURITIES

(The total of column 12 must agree with the total of column 4)

| Line No. | Bond Numbers (7) | Maturity Date (8) | Interest Rate (9) | Principal Amount (10) | Amount Paid (11) | Remaining Bonds Outstanding (12) |
|--------------|---------------------|----------------------|----------------------|--------------------------|---------------------|-------------------------------------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
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| 38 | | | | | | |
| 39 | | | | | | |
| Total | | | | | | |

NOTES PAYABLE (ACCOUNTS 232)

| (a) | DATE OF ISSUE (b) | DATE OF MATURITY (c) | INTEREST EXPENSE FOR YEAR | | PRINCIPAL BALANCE END OF YEAR (f) |
|------------------------------|----------------------------|----------------------------|------------------------------|-----------------------------|--|
| | | | RATE (d) | AMOUNT OF PAYMENT (e) | |
| Account 232 - Notes Payable: | | | | \$ | \$ |
| | | | | \$ | \$ |
| | | | | \$ | \$ |
| | | | | \$ | \$ |
| | | | | \$ | \$ |
| | | | | \$ | \$ |
| Total Account 232..... | | | | \$ | \$ |

ACCRUED TAXES (ACCOUNT 236)

| ACCT. NO. (a) | DESCRIPTION (b) | TOTAL (c) |
|---------------------|---|--------------|
| 408 | Balance first of year..... | \$ |
| | Accruals Charged: | |
| | Utility regulatory assessment fees..... | \$ |
| | Property taxes..... | \$ |
| | Payroll taxes (employer's portion)..... | \$ |
| 408 | Other taxes and licenses..... | \$ |
| | Total taxes accrued..... | \$ |
| | Taxes paid during year: | |
| | Utility regulatory assessment fees..... | \$ |
| | Property taxes..... | \$ |
| | Payroll taxes (employer's portion)..... | \$ |
| | Other taxes and licenses..... | \$ |
| | Total taxes paid..... | \$ |
| | Balance end of year..... | \$ |

ACCRUED INTEREST (ACCOUNT 237)

| DESCRIPTION OF DEBT (a) | BALANCE BEGINNING OF YEAR (b) | INTEREST ACCRUED DURING YEAR (c) | INTEREST PAID DURING YEAR (d) | BALANCE END OF YEAR (e) |
|----------------------------|--|---|--|----------------------------------|
| Long-Term Debt: | | | | |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Notes Payable: | | | | |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Customer Deposits: | | | | |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Other: | | | | |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Total Acct. No. 237..... | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCOUNT 242)

| DESCRIPTION (a) | BALANCE END OF YEAR (b) |
|--|-------------------------------|
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| Total Miscellaneous Current and Accrued Liabilities..... | \$ _____ |

REGULATORY COMMISSION EXPENSE (ACCOUNT 665)

| DESCRIPTION OF CASE (DOCKET NO.) (a) | TOTAL INCURRED DURING YEAR (b) | AMOUNT TRANSFERRED TO ACCOUNT No. 186 (c) | EXPENSED DURING YEAR |
|---|--|---|-------------------------|
| | | | AMOUNT (d) |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| Total..... | \$ _____ | \$ _____ | \$ _____ |

WATER OPERATING REVENUE

| ACCT. NO. (a) | (b) | BEGINNING YEAR NO. CUSTOMERS (c) | YEAR END NUMBER CUSTOMERS (d) | AMOUNTS (e) |
|---------------------|--|---|--|----------------|
| | Operating Revenues: | | | |
| 460 | Unmetered Water Revenue..... | _____ | _____ | \$ _____ |
| 461 | Metered Water Revenue: | | | |
| 461.1 | Sales to Residential Customers..... | _____ | _____ | \$ _____ |
| 461.2 | Sales to Commercial Customers..... | _____ | _____ | \$ _____ |
| 461.3 | Sales to Industrial Customers..... | _____ | _____ | \$ _____ |
| 461.4 | Sales to Public Authorities..... | _____ | _____ | \$ _____ |
| 461.5 | Sales to Multiple Family Dwellings.... | _____ | _____ | \$ _____ |
| 461.6 | Sales through Bulk Loading Stations... | _____ | _____ | \$ _____ |
| | Total Metered Sales..... | _____ | _____ | \$ _____ |
| 462 | Fire Protection Revenue | _____ | _____ | \$ _____ |
| 465 | Sales to Irrigation Customers..... | _____ | _____ | \$ _____ |
| 466 | Sales for Resale..... | _____ | _____ | \$ _____ |
| | Total Sales of Water | _____ | _____ | \$ _____ |
| | Other Water Revenues: | | | |
| 469 | Guaranteed Revenues..... | | | \$ _____ |
| 474 | Other Water Revenues..... | | | \$ _____ |
| | Total Other Water Revenues..... | | | \$ _____ |
| | Total Water Operating Revenues..... | | | \$ _____ |

WATER UTILITY EXPENSE ACCOUNTS

| ACCT. NO. (a) | ACCOUNT NAME (b) | CURRENT YEAR (c) |
|---------------------|--|------------------------|
| 601 | Salaries and Wages-Employees..... | \$ _____ |
| 603 | Salaries & Wages- Officers, Commissioners & Directors..... | \$ _____ |
| 604 | Employee Pensions & Benefits..... | \$ _____ |
| 610 | Purchased Water..... | \$ _____ |
| 615 | Purchased Power..... | \$ _____ |
| 616 | Fuel for Power Production..... | \$ _____ |
| 618 | Chemicals..... | \$ _____ |
| 620 | Materials & Supplies..... | \$ _____ |
| 630 | Contractual Services..... | \$ _____ |
| 635 | Water Testing..... | \$ _____ |
| 640 | Rents..... | \$ _____ |
| 650 | Transportation Expenses..... | \$ _____ |
| 655 | Insurance..... | \$ _____ |
| 665 | Regulatory Commission Expenses..... | \$ _____ |
| 670 | Bad Debt Expense..... | \$ _____ |
| 675 | Miscellaneous Expenses..... | \$ _____ |
| | Total Water Utility Expenses..... | \$ _____ |

PUMPING AND PURCHASED WATER STATISTICS

| (a) | WATER PURCHASED FOR RESALE (Omit 000's) (b) | WATER PUMPED FROM WELLS (Omit 000's) (c) | TOTAL WATER PUMPED AND PURCHASED (Omit 000's) (d) | WATER SOLD TO CUSTOMERS (Omit 000's) (e) |
|--------------------|---|---|---|--|
| January..... | _____ | _____ | _____ | _____ |
| February..... | _____ | _____ | _____ | _____ |
| March..... | _____ | _____ | _____ | _____ |
| April..... | _____ | _____ | _____ | _____ |
| May..... | _____ | _____ | _____ | _____ |
| June..... | _____ | _____ | _____ | _____ |
| July..... | _____ | _____ | _____ | _____ |
| August..... | _____ | _____ | _____ | _____ |
| September..... | _____ | _____ | _____ | _____ |
| October..... | _____ | _____ | _____ | _____ |
| November..... | _____ | _____ | _____ | _____ |
| December..... | _____ | _____ | _____ | _____ |
| Total for year.... | _____ | _____ | _____ | _____ |

Maximum gallons pumped by all methods in any one day (Omit 000's): _____

Date ____/____/____

Minimum gallons pumped by all methods in any one day (Omit 000's): _____

Date ____/____/____

If water is purchased, indicate the following:

Vendor _____

Point of delivery _____

If water is sold to other water utilities for redistribution, list the names of such utilities below:

SALES FOR RESALE (466)

| LINE # | COMPANY | GALLONS (Omit 000's) | AVG. RATE PER 1,000 GALLONS (CENTS) | AMOUNT |
|-----------|---------|-------------------------|---|--------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | TOTAL | | | |

WATER STATISTICS

| LINE # | ITEM | GALLONS (Omit 000's) |
|-----------|--|-------------------------|
| 1 | WATER PRODUCED, PURCHASED & DISTRIBUTED: | |
| 2 | Water Produced | |
| 3 | Water Purchased | |
| 4 | TOTAL PRODUCED AND PURCHASED | |
| 5 | | |
| 6 | WATER SALES: | |
| 7 | Residential | |
| 8 | Commercial | |
| 9 | Industrial | |
| 10 | Bulk Loading Stations | |
| 11 | Resale | |
| 12 | Other Sales | |
| 13 | TOTAL WATER SALES | |
| 14 | | |
| 15 | OTHER WATER USED: | |
| 16 | Utility/water treatment plant | |
| 17 | Wastewater plant | |
| 18 | System Flushing | |
| 19 | Fire Department | |
| 20 | Other | |
| 21 | TOTAL OTHER WATER USED | |
| 22 | | |
| 23 | WATER LOSS: | |
| 24 | Tank Overflows | |
| 25 | Line Breaks | |
| 26 | Line Leaks | |
| 27 | Other | |
| 28 | TOTAL LINE LOSS | |
| 29 | | |
| 30 | Note: Line 13 + Line 21 + Line 28 Must Equal Line 4 | |
| 31 | | |
| 32 | WATER LOSS PERCENTAGE: | |
| 33 | Line 28 divided by Line 4 | |

PLANT STATISTICS

Give the following information:

1. Number of fire hydrants, by size.
2. Number of private fire hydrants, by size.
3. If produced, whether water supply is river, impounded stream, well, springs, artificial lake or collector type well.
4. If produced, whether supply is by gravity, pumping, or a combination.
5. Type, capacity, and elevation of reservoirs at overflow and ground level.
6. Miles of main by size and kind.
7. Types of filters: gravity or pressure, number of units, and total rated capacity in gallons per minute.
8. Type of disinfectant, number of units and capacity in pounds per 24 hours.
9. Station equipment. List each pump separately, giving type and capacity and H.P. of driving unit and character of driving unit (steam, electric, or internal combustion). State whether pump is high or low duty.
10. Quantity of fuel used: coal in pounds, gas in cu. ft., oil in gallons, and electric in KWH.
11. Give a description and total cost of any sizable additions or retirements to plant in service outside the normal system growth for the period covered by this report.
12. Capacity of clear well.
13. Peak month, in gallons of water sold.
14. Peak day, in gallons of water sold.

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This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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OATH

Commonwealth of _____)
County of _____) ss:

I, _____, having appeared before the undersigned officer duly authorized to administer oaths and being duly sworn, state under oath that I am _____ of _____ (“Respondent”); that I have supervision over the books of account and other financial records of the Respondent and have control over the manner in which they are kept; that such books and records have, during the period covered by the foregoing report, been maintained in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky; that I have carefully examined the foregoing report and to the best of my knowledge and belief the information contained in this report is, so far as it relates to matters of accounts, in accordance with the said books of account; that all other statements of fact contained in the foregoing report are true; and that the foregoing report is a correct and complete statement of the business and affairs of the Respondent in every respect and manner during the period of time from and including _____, 20____, to and including _____, 20_____

(Signature of Officer)

Subscribed and sworn to before me, a _____, in and for the State and County named in the above this _____ day of _____, 20_____

(Apply Seal Here)

My Commission Expires _____

(Signature of officer authorized to administer oath)

[Persons making willful false statements in this report may be punished by fine or imprisonment under KRS 523.040 and 523.100.]

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